

# DENTAL TRIBUNE

The World's Dental Newspaper · U.S. Edition

MARCH 2010

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	<b>IMPLANT TRIBUNE</b> The World's Implant Newspaper · U.S. Edition	<b>COSMETIC TRIBUNE</b> The World's Cosmetic Dentistry Newspaper · U.S. Edition
<b>Facing a daily grind?</b> If practicing is a grind, there are steps you can take to change this. <a href="#">▶ page 4A</a>	<b>AO annual meeting</b> Catch a glimpse of the new technologies introduced at the AO in Orlando. <a href="#">▶ page 1B</a>	<b>Reducing gummy smiles</b> Increasing the crown-to-gum ratio in order to decrease gummy smiles. <a href="#">▶ page 1C</a>

## Georgia dentist says state will pay for general anesthesia

Severe anxiety, phobia, severe gagging, life-threatening allergies and the inability to use local anesthetics are among the myriad of reasons that more than 100,000 Georgians are unable to receive the dental care they need in a dentist's office, says Dr. David Kurtzman of Marietta, Ga.

For these people, Kurtzman says, dentistry ranges from something nearly akin to torture to a life-threatening experience — yet many want and need care.

In 1999, to little fanfare, the state senate of Georgia passed a law to

help these people. Because their only alternative is to have their dental work done while they are truly and fully asleep, Senate Bill 66 mandates medical insurance to pay the additional costs of general anesthesia and hospital costs for these people.

"Once the prohibitive costs of being fully asleep in the hospital are handled, a lot more of these people can afford the dental care they really need," Kurtzman explained.

"No one really talks about this law, certainly not the insurance companies," says Kurtzman, who

has been treating such cases for more than 20 years.

He says he had worked for years trying to get these costs paid. Even when he got to speak with people within the insurance companies he called, nobody ever mentioned it.

Not until a chance call to the insurance commissioners' office in Atlanta led Kurtzman to the obscure bill did his office start getting more and more coverage for patients.

The law states that medical insurance must pay hospital and anesthesia fees for any person for whom a successful result cannot be expected

using local anesthesia.

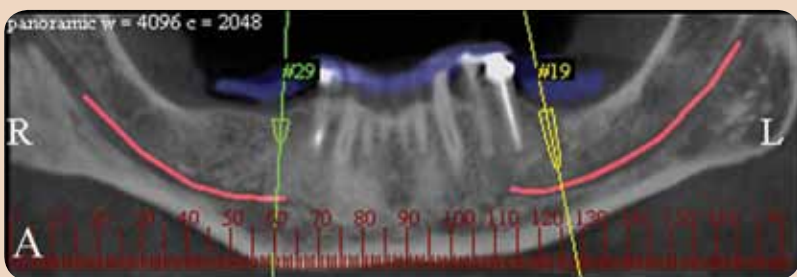
"Because of physical, intellectual or another compromising medical condition" of the insured patient, anyone who really needs it can now expect coverage for sedation dentistry.

"We are seeing people who have lived with pain and infection for literally years," Kurtzman says.

Care under general anesthesia in the hospital operating room gives thousands of these people hope for a healthy, painless and beautiful smile, he says. [DT](#)

(Source: PRWeb)

### Dental implant planning



Did you know that:

- 40 percent of the western population is missing one tooth or more?
- in the United States alone, approximately 10 percent of the population is completely edentulous?
- every year about two million Americans loose a tooth due to sporting accidents?

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### Certified GreenDOC offices

The Eco-Dentistry Association (EDA), an international association promoting environmentally sound practices in dentistry, recently announced a new offering for dental professionals.

The EDA's GreenDOC dental office certification program is a green business certification designed specifically for dentistry. The program provides everything dentists need to achieve their perfect shade of green.

Transcendentist in Berkeley, Calif., Pure Dental in Dallas and ORA Dental Studio in Chicago became the organization's first recipients of GreenDOC certification.

The EDA announced the first charter-certified offices at the recent Midwinter Meeting in Chicago.

The GreenDOC Checklist of

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THE DENTALISTS

# AGD testifies on access to care



(Photo/© Photoaged, Dreamstime.com)

David F. Halpern, DMD, FAGD, president of the Academy of General Dentistry (AGD), testified recently during the open session of the Institute of Medicine's (IOM) first meeting of the Committee on Oral Health Access to Services in Washington, D.C.

Halpern protested the IOM's failure to include a single practicing dentist on the committee roster.

"Over 90 percent of all practicing dentists are in the private sector, and over 80 percent of dentists are primary care providers. For this committee to lack representation from the private sector totally deprives the study of real-world input and totally goes against the committee's charge of reaching a balanced, objective and credible conclusion," Halpern said.

Furthermore, Halpern expressed concern that the committee's framework would likely produce a one-sided result of championing the use of alternative or midlevel providers and neglecting commonsense approaches that utilize the full dental team concept to address access to care concerns.

"To those whose hands aren't in a patient's mouth every day, alternative delivery models look good in theory, but they are unlikely to be able to answer the question of not only whether they actually work in practice, but if they are truly also cost-effective, and not just cost-delaying," Halpern said.

The Committee on Oral Health Access to Services is one of two new IOM committees exploring oral health policy under a contract from the Health Resources and Services Administration, an agency within the U.S. Department of Health and Human Services.

The second study committee, An Oral Health Initiative, is scheduled to hold its first meeting on March 31. Halpern is scheduled to testify again to protest the exclusion of practicing dentists on that committee and to convey concern over the study's direction.

The AGD is a professional association of more than 35,000 general dentists dedicated to staying up to date in the profession through continuing education. **DT**

(Source: AGD)

## Tell us what you think!

Do you have general comments or criticism you would like to share? Is there a particular topic you would like to see more articles about? Let us know by e-mailing us at [feedback@dental-tribune.com](mailto:feedback@dental-tribune.com). If you would like to make any change to your subscription (name, address or to opt out) please send us an e-mail at [database@dental-tribune.com](mailto:database@dental-tribune.com) and be sure to include which publication you are referring to. Also, please note that subscription changes can take up to 6 weeks to process.

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Standards for Green Dental Practice is the foundation of the GreenDOC program, providing comprehensive, eco-friendly initiatives in eight implementation categories.

The GreenDOC Checklist is available to EDA members on the association's Web site, located at [www.ecodentistry.org/GreenDOC](http://www.ecodentistry.org/GreenDOC).

The GreenDOC Product Guide is a comprehensive dental industry listing of products and services that green dental offices need to go green and stay green. The EDA has sourced the products and services that share a vision for clean, green dentistry, making it easy for dental professionals to achieve earth-friendly initiatives.

Products and services appear in one or more of the following GreenDOC categories: sustainable location; waste reduction; pollution prevention; energy conservation; water conservation; patient care, workplace policies and community contribution; leadership; and innovation.

Combined, the GreenDOC Product Guide and GreenDOC Checklist provide dentists with the first key steps to greening their dental practice.

"Where do I start and what products do I use?" These are the two most common requests we receive from dental professionals," said Susan Beck, director of the Eco-Dentistry Association.

"Used together, the GreenDOC Product Guide and Checklist make the perfect going green starter kit for dental professionals."

Additional components of the GreenDOC Program lead dental practitioners through a rigorous but attainable certification program. GreenDOC how-to guides, action plans and worksheets make it simple for dental professionals to meet specific goals to achieve bronze, silver or gold certification.

As a part of the program's international launch, the EDA encourages dental offices to register to be one of the first 100 certified offices and become a charter-certified office.

The EDA's members are located in 42 U.S. states and 11 countries. The organization was co-founded by Dr. Fred Pockrass, a dentist, and his entrepreneur wife, Ina Pockrass, who together created the model for eco-friendly dentistry, and operate their own award-winning dental practice in Berkeley, Calif., recognized as the first in the country to be certified as a green business.

They formed the organization to stimulate a movement in the dental industry to employ environmentally sound practices, such as reducing waste and pollution; saving energy, water and money; incorporating wellness-based methods and incorporating the best technological advances in dentistry. **DT**

(Source: Eco-Dentistry Association)

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The World's Dental Newspaper - US Edition

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# Plasma jets could replace dentist's drill

Plasma jets capable of obliterating tooth decay-causing bacteria could be an effective and less painful alternative to the dentist's drill, according to a new study published in the February issue of the *Journal of Medical Microbiology*.

Firing low-temperature plasma beams at dentin, the fibrous tooth structure underneath the enamel coating, was found to reduce the amount of dental bacteria by up to 10,000-fold. The findings could mean plasma technology is used to remove infected tissue in tooth cavities, a practice that conventionally involves drilling into the tooth.

Scientists at the Leibniz-Institute of Surface Modifications, in Leipzig, Germany, and dentists from the Saarland University, Homburg, Germany, tested the effectiveness of plasma against common oral pathogens including *Streptococcus mutans* and *Lactobacillus casei*. These bacteria form films on the surface of teeth and are capable of eroding tooth enamel and the dentin below it to cause cavities. If left untreated this can lead to pain, tooth loss and sometimes severe gum infections.

In this study, the researchers infected dentin from extracted human molars with four strains of bacteria and then exposed it to plasma jets for six, 12 or 18 seconds. The longer the dentin was exposed to the plasma, the greater the amount of bacteria that were eliminated.

Plasmas are known as the fourth state of matter after solids, liquids and gases and have an increasing number of technical and medical applications. Plasmas are common everywhere in the cosmos and are produced when high-energy processes strip atoms of one or more of their electrons. This forms high-temperature reactive oxygen species that are capable of destroying microbes. These hot plasmas are already used to disinfect surgical instruments.

Dr. Stefan Rupf from Saarland University who led the research said that the recent development of cold plasmas that have temperatures of around 40 degrees Celsius showed great promise for use in dentistry.

"The low temperature means they can kill the microbes while preserving the tooth. The dental pulp at the center of the tooth, underneath the dentin, is linked to the blood supply and nerves, and heat damage to it must be avoided at all costs."

Rupf said using plasma technology to disinfect tooth cavities would be welcomed by patients as well as dentists. "Drilling is a very uncomfortable and sometimes painful experience. Cold plasma, in contrast, is a completely contact-free method that is highly

effective. Presently, there is huge progress being made in the field of plasma medicine and a clinical treatment for dental cavities can be expected within three to five years.

#### Society for General Microbiology

The *Journal of Medical Microbiology* provides high-quality comprehensive

coverage of medical, dental and veterinary microbiology and infectious diseases. The original paper is available on request.

The Society for General Microbiology is the largest microbiology society in Europe, and has more than 5,500 members worldwide. The society provides a common meeting ground for

scientists working in research and in fields with applications in microbiology including medicine, veterinary medicine, pharmaceuticals, industry, agriculture, food, the environment and education. [DT](#)

(Source: Society for General Microbiology)

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# Free yourself from the daily 'grind'

*If you dread going into the practice each day, it's time to re-evaluate your leadership role*

By Sally McKenie, CEO

Are you settling for mediocrity? Is your practice merely getting by? Do you feel surrounded by complacency? Is there a lack of excitement or enthusiasm?

Perhaps it's not that the team is outwardly negative or difficult, it's just that "average" has become simply good enough in their minds.

New ideas seldom emerge because they are shot down as quickly as they surface. Issues with systems are perpetually on the backburner, kept there by the proliferation of excuses explaining why the changes won't work, can't work or would simply be too much work to fix.

So there you stand having lost control of the practice you once loved. It's become the daily grind, and it seems that you wile away the hours at the mercy of those who seemingly care to do nothing more than simply get by.

As familiarity breeds contempt, complacency breeds mediocrity. If teams are not challenged to continuously improve, then when the push is on to do things differently the shift can be unnecessarily traumatic because the staff members feel threatened and they resist any

change.

They've settled into their "way" of doing things and don't understand why what seems to have worked perfectly fine in the past is suddenly called into question.

Sounds like a major issue with the team, right? Wrong. What we have in circumstances such as this is more likely to be a major issue with the leadership. The team mirrors the leadership of the practice.

## Take off the rose-colored glasses

Look carefully at your team. Do they reflect your commitment to excellence? Are they open to change? Are you willing to challenge them to make changes? And are you willing to invest the time to educate them on why change is necessary?

Or, do you shun better, more efficient systems and procedures because "Mary Jane" has been there since the beginning of time and you decided long ago that it's not worth it to challenge her negative attitude and poor performance?

You rationalize your fear of addressing the problem by telling yourself that she handles all the insurance, or she knows all the patients, or whatever the excuse.

If you've chosen to ignore the



(Photo/© Nyul, Dreamstime.com)

problem, you've abdicated your responsibility as the leader. You can count Mary Jane as one of your concrete blocks — as in dead weight tethering your practice to an average standing for all time.

Being the leader takes courage to examine systems, processes and staff. Change those things that don't work, but most importantly, challenge everyone — not just yourself — to continuously improve.

## They follow the leader

Your team members are taking their cues from you. If you have a Mary Jane and she is unwilling to change or do things differently, she is the shining example for the rest of the team to follow suit.

Employees are expert "boss watchers." They are quietly watching as you look the other way, make excuses and allow employees such as Mary Jane to run the show.

The irony is that most employees want to excel, and they want to be challenged. But they look to the dentist to be the leader and address Mary Jane's unacceptable attitude and poor performance. Yes, I know it's not easy, but it's mandatory. Read on.

## Reluctant leaders

Dentists by virtue of their position as CEO of the practice are the leaders, but often they don't take to that role naturally, and frequently they do not have leadership experience to prepare them for the responsibility.

Dentists are trained to be excellent clinicians and they are. They are not, however, trained to have

the necessary communication or business skills to lead teams and steer clear of complacency.

However, dramatic leadership improvement can occur under the right circumstances if the dentist truly wants a practice that reflects the level of excellent dentistry he or she provides.

In order to improve leadership skills and avoid settling into a state of mediocrity and ultimately the loss of power and control over the practice, dentists must take three essential steps:

- Change your definition of leadership.
- Change your behavior as the leader.
- Change your expectations of the desired outcomes.

The leadership definition for small businesses is quite different than it is for large companies. The vision is to make a good living. The plan is to work hard every day delivering the best service and quality to patients.

The required communication skills consist of knowing what you want your staff to do and telling them.

The leader must explain to the staff what is expected of them, how their performance will be measured and how that performance will be rewarded. In exchange, the followers will be paid and appropriately recognized.

Rather than allowing your practice to sink under the weight of mediocre minions, choose to build

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# 'Eeny, meeny, miney, mo ...': How to choose a digital camera

## Part 2 of 2: switching from analog to digital

By Lorne Lavine, DMD

In part 1 of this article we discussed how to choose an intra-oral and an extraoral camera with detailed information about how to evaluate the different aspects of the camera as well as an explanation of pixels. Now, we'll delve into making the leap from analog to digital.

For many dentists, the transition to digital photography is exciting and opens up many new possibilities for them. The difficulty for most, however, is trying to figure out how to digitize their current photos and slides.

There are a few methods for getting your prints and slides onto a computer where they can then be manipulated and output to different sources.

**Photo or picture CD.** For film that hasn't been developed or with negatives, you can ask the photo developer to put your images on a photo or picture CD. These CDs can be read by all but the most ancient CD-ROM players, and the files on them can be downloaded onto your computer's hard drive.

**Scanner.** This is currently the only method for getting existing photos or slides into a digital format. I would recommend that when you search for a scanner, find one that has both a backlight and a transparency adapter. Models that I

have found to be particularly good are the Epson V700 and V750-M. In addition, look for a scanner that has the highest dpi (dots per inch) resolution that you can afford. Better models have at least a 1,200 by 2,400 dpi.

**Online.** Many companies offer online storage and scanning of existing photos. While these online services are an option, they are hardly the cheapest. Expect to pay from \$1 to \$10 per scan, which can get very expensive if you have hundreds of photos and slides to be scanned.

### After it's all digitized

Once you find a method of getting your analog or digital photos and slides on to a computer, you need to have some method of storing, cataloging and manipulating these images. The only method before true integration became a reality was to use a stand-alone image management program. Some of the better and more popular ones are XDR, Apteryx and Tigerview.

As dental practice management software has evolved, there was a need to find a way to integrate these image databases with the management program so most of the developers of these programs built "bridges."

Most bridges, however, are still one-way in that you can call up

the image management program from the patient screen and all the patient information will already be transferred.

However, this method does not allow images that you capture to be transferred back to the patient file in the practice management program. To accomplish this, you need true integration. This type of integration is found with some of the more prevalent programs such as Dentrix, Softdent and Eaglesoft.

### Output

Once you have access to your images and have manipulated them to your liking, the final piece in the puzzle is to determine how you want to output these photos. Obviously, this will heavily depend on how you plan to utilize the images, such as patient presentations, dental lab communication, lectures, insurance documentation or online collaboration. Some of the various choices include the following.

**Inkjet printers.** It is important to use a printer that is not only capable of printing medical quality images, but using the right paper is also important. The paper and supplies will tend to be more expensive for these types of printers; ink cartridges run about \$50 and a high-quality paper costs 50 to 60 cents per page.

**DVD writer.** Most new comput-

ers come with DVD burners known as DVD-R and DVD-RW drives. These drives are capable of writing the images (or any other files you designate) directly to the DVD so that you can easily send the DVD through the mail or make backup copies for yourself.

**Removable media.** There are many types of removable media that can be used depending on the amount of storage capacity that is needed. Some of these options include USB flash drives.

**E-mail.** Once you have a digital image, any e-mail program will allow you to attach files to be e-mailed. You should ensure that the images are in a standard format that can be read by other programs and, just as importantly, that the files are compressed.

An image created with a 10-megapixel camera can be many megabytes in size. Converting this to a JPG file (these are files that have the .jpg extension on the end) will reduce them to 500-750 KB on average. Keep in mind that many people still use a dial-up connection to access the Internet and downloading large files can be very time-consuming, so compressing the images makes a lot of sense.

**Online collaboration.** There are many services that will allow you

→ Continued, 'Eeny ...'

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and lead a team of star players. Focus initially on the following manageable steps. You will see improvement almost immediately. Those who are valuable to the future success of the practice will emerge as will those who aren't.

### Step No. 1: Get the right people into the right jobs.

Some employees are perfectly at

ease asking for payment, while others feel as if they were making some extraordinarily difficult demand of the patient. In the Mary Jane example above, she may be an excellent employee who is in the absolute wrong position.

I highly recommend personality testing to place your team members in positions in which they can excel, not just get by. The Keirseley Temperament Sorter Test found at [www.keirseley.com](http://www.keirseley.com) is an excellent

tool to use for this process.

### Step No. 2: Tell it like it is.

Develop job descriptions for each position. Specify the skills necessary for the position. Outline the specific duties and responsibilities.

Include the job title, summary of the position and its responsibilities and a list of duties. This is an ideal tool to explain to employees exactly what is expected of them.

### Step No. 3: Train.

I've watched this mind-boggling scene hundreds of times: dentists allowing untrained team members to handle tens of thousands of dollars in practice revenues.

Nothing creates distrust, generates conflict or causes more internal problems than team members who are not trained.

They feel insecure and vulnerable because they've been tossed into a situation in which they are expected to perform duties and are largely guessing at how those responsibilities are to be carried out.

This is a recipe for failure. Think about it: would you hand them the

instrument tray, a couple of handpieces and say, "Have at it, let's see what you can do."? Of course not!

Team members must be given the training to succeed and expected to meet specific performance standards.

### Step No. 4: Encourage the best.

In addition to job descriptions and clear and specific goals, your team will also want to know how you will measure its success.

When the time comes to evaluate your team, that too should follow specific guidelines; it's not just a matter of assessing whether your assistant is a nice person. It is about evaluating how well she/he is able to carry out her/his responsibilities.

Used effectively, you'll find that employee performance measurements and reviews can provide critical information that will be essential in your efforts to make major decisions regarding patients, financial concerns, management systems, productivity and staff throughout

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your career.

Moreover, performance measurements and a credible system for employee review consistently yield more effective and higher performing team members.

The fact is that when we understand the rules of the game and how we can win, life and work are a lot more fun and rewarding.

**Step No. 5: Celebrate.**

Inspire the team with a practice vision and goals, and recognize the progress you make together in achieving those goals. Take time to

← Continued, 'Eeny ...'

to upload your digital files to a site that will store and catalog these files for viewing by other people.

The most basic ones, which are not necessarily designed for dental applications, are quite easy to use and most are free of charge. Sites that are built around online dental collaboration, such as Brightsquid and ddsWeblink, are excellent for this purpose

The world of digital photography has continued to grow over the past couple of years, and this is to the advantage of the dentist.

Prices will continue to drop, image quality continues to improve and the products and systems are becoming even easier to use.

For any dentist considering the addition of digital photographs to his or her dental practice, the time to take the plunge is now! **DT**

pat yourselves on the back for the accomplishments that you achieve.

Create incentives for staff members to use their skills and training to develop plans to continuously improve patient services, boost treatment acceptance and build a better practice, and reward them for their efforts.

If you create a structured environment with clear expectations and a plan for total team success, then the Mary Janes and the rest of the crew will likely rise to the occasion. And you will no longer be suffering through the daily grind.

Rather, you will be leading a happy and successful team that is not only open to change and continuous improvement, it is actively pursuing it every day. **DT**

About the author



Sally McKenzie is CEO of McKenzie Management, which provides success-proven management solutions to dental practitioners nationwide.

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Dr. Lorne Lavine, founder and president of Dental Technology Consultants (DTC), has more than 20 years invested in the dental and dental technology fields. A graduate of USC, he earned his DMD from Boston University and completed his residency at the Eastman Dental Center in Rochester, N.Y.

He received his specialty training at the University of Washington and went into private practice in Vermont until moving to California in 2002 to establish DTC, a company that focuses on the specialized technological needs of the dental community.

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# Receivables at risk

*Does your practice extend open credits to your patients?*

By Keith D. Drayer

Does your practice extend open credits to your patients? This is an important question as veteran dental practice owners know that their practice's fiscal health, profitability and success require balancing a prudent patient financing policy.

Balance allows the flexibility to accommodate your patients, and it needs to be firm enough to avoid cash flow/collection problems that may have material consequences for both the clinicians and staff. Even a temporary cash flow problem is stressful for a practice owner, creating the potential for uncertainty in making the payroll.

What is a dental practice's uncollectible percentage? While this number will vary substantially (due to many factors ranging from service mix, use of practice management software, aggressive or lax payment policy compliance), when averaged, it shows the nationwide number of approximately 2.5 percent. Many practice owners think they can live with 2.5 percent. However, further inspection reveals a more in-depth appreciation of collection effectiveness on a practice.

Let's suppose a practice grosses \$1 million annually. If the practice has bad debt or "uncollectible receivables" of \$25,000, that is 2.5 percent, then that write-off number would be correct (See Table 1).

Accounts receivable trends for any business, from a FORTUNE 500® company to a dental practice, are almost identical. Receivables are like gravity. You can't resist gravity and you can't resist receivables' falling value over time. Table 2 shows the effects of time on receivables. Each \$1 of accounts receivable at 90 days is statistically only worth \$0.72.

Thus, the case can be made for dental practices to devote more focus to their "payment is due upon service" policy so the practice is not acting as a bank to patients. Offering patients (monthly, more affordable) financing options makes optimal treatment acceptance more likely, as

Practice Annual Revenue	\$1,000,000	Practice Annual Revenue	\$1,000,000
Eligible Receivables	\$850,000	Less: Cash Payments*	\$150,000
Bad Debt	\$25,000	Eligible Receivables	\$850,000
Bad Debt as a % of Eligible Receivables	2.5%	Bad Debt	\$25,000
		Bad Debt as a % of Eligible Receivables	2.5%
		(* Cash = Cash + Checks)	
Practice Annual Revenue	\$1,000,000	Practice Annual Revenue	\$1,000,000
Less: Cash Payments	\$150,000	Less: Cash Payments	\$150,000
Less: Credit Cards	\$250,000	Less: Credit Cards	\$250,000
Eligible Receivables	\$600,000	Less: Insurance	\$400,000
Bad Debt	\$25,000	Eligible Receivables	\$200,000
Bad Debt as a % of Eligible Receivables	4.2%	Bad Debt	\$25,000
		Bad Debt as a % of Eligible Receivables	12.5%

Table 1

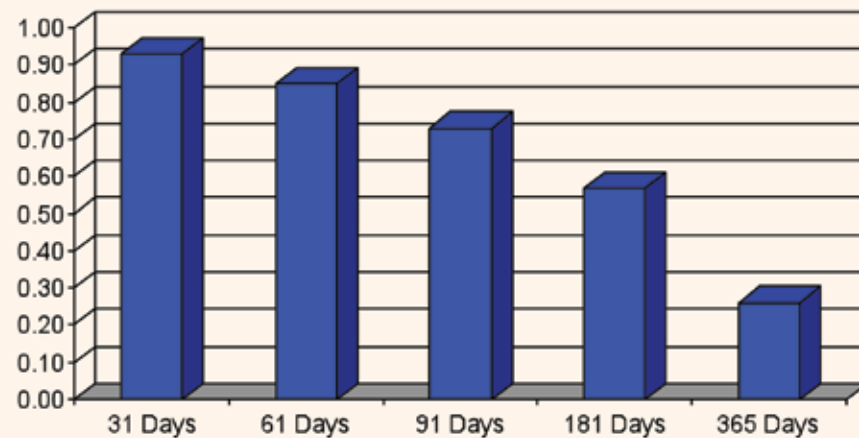


Table 2: Value of aged accounts receivable \$1 is worth the following amounts over time

well as removes a practice that offers selective financing from appearing as credit officers and lenders to patients.

Today, a good patient financing plan will accept from 50 to 60 percent of the patients who apply. There are patient financing companies that indicate an approval rate of 90 percent based on the total patient base being considered. That may be a misleading number as not every patient

wants to be approved. Your patient-financing candidates can automatically be any who might remark:

- ▶ "I forgot my checkbook."
- ▶ "Just bill me."
- ▶ "I can pay you \$100 a month until we're done."
- ▶ "I want to have the treatment, but can't afford it now."
- ▶ "Let me know the balance after the insurance pay-in."

It is prudent to offer patient financing when you examine what consumers are advised to pay on a graded scale. Data reveals the recommended consumer order of payment is as follows:

1) *Child support.* By law, credit bureaus must report any information received about overdue child support, as long as it's verified by the proper agency and is not more than seven years old. Consumers are told this should be the No. 1 payment priority. Penalties, considered quite serious, include garnished wages, liens on property and a suspended driver's license. Dentists should be aware that finance companies might

consider an open child support lien on a credit bureau report as very negative.

2) *Mortgage.* After more than 90 days, late mortgage payments can end up on a credit record. Mortgages also tend to have hefty late payment fees, and if a mortgage holder misses two or more, a lender may start foreclosure proceedings.

3) *Car loans.* Repossession laws vary — in some states repossession happens after only one missed payment. Mass transit isn't applicable everywhere and the risk of not having a vehicle probably impedes a person's ability to work.

4) *Taxes.* The Internal Revenue Service (IRS) is tough when taxpayers don't pay on time. Penalties accrue with time and the clock keeps going from the time of the infraction.

5) *Bank credit cards.* Credit cards are important. Paying them on time is more important than ever as late payments give all credit card issuers the right to reprice a cardholder because of economic risk status. Recent legislation was passed about sudden rate increases from credit card companies, though the effective date isn't until later this year.

6) *Department store cards.* Many will negotiate and/or accept lower payments for various periods of time.

7) *Utilities (electric, gas, water).* Utility companies may work out payment schedules for consumers (though security deposits for future services will be a factor). Nationwide, rules vary as regional regulators have rules protecting homeowners from losing vital services and keeping consumers safe.

8) *Student loans.* Federal student loans may be deferred during times of financial challenge. When

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